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Form **990**

# Return of Organization Exempt From Income Tax

Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

**2002**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service**A** For the 2002 calendar year, or tax year beginning

, and ending

**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific instructions

**C** Name of organization**FLORIDA HOME STUDIES AND ADOPTION INC.**

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

**7550 BEE RIDGE RD**

City or town state or country and ZIP + 4

**SARASOTA****FL 34241****D** Employer ID number**65-1107257****E** Telephone number**941-342-8189****F** Accounting method ☐ Cash☒ Accrual ☐ Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes" enter no. of affiliates ☐ Yes ☐ No**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No" attach a list. See instr.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Enter 4-digit GEN ☐ Yes ☐ No**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Web site ☐**J** Organization type(check only one) ☒ 501(c) ( **3** ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data.

Some states require a complete return.

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **856,704****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions)**1** Contributions, gifts, grants, and similar amounts received**a** Direct public support**1a****b** Indirect public support**1b****c** Government contributions (grants)**1c****d** Total (add lines 1a through 1c) (cash \$ noncash \$ )**1d** **0****2** Program service revenue including government fees and contracts (from Part VII, line 93)**2** **836,954****3** Membership dues and assessments**3****4** Interest on savings and temporary cash investments**4****5** Dividends and interest from securities**5****6a** Gross rents**6a****b** Less: rental expenses**6b****c** Net rental income or (loss) (subtract line 6b from line 6a)**6c****7** Other investment income (describe )**7****8a** Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

**8a****b** Less: cost or other basis and sales expenses**8b****c** Gain or (loss) (attach schedule)**8c****d** Net gain or (loss) (combine line 8c columns (A) and (B))**8d****9** Special events and activities (attach schedule)**a** Gross revenue (not including \$ of contributions reported on line 1a)**9a** **19,750****b** Less: direct expenses other than fundraising expenses**9b** **25,582****c** Net income or (loss) from special events (subtract line 9b from line 9a)**9c** **-5,832****10a** Gross sales of inventory less returns and allowances**10a****b** Less: cost of goods sold**10b****c** Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)**10c****11** Other revenue (from Part VII, line 103)**11****12** Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12** **831,122****E** **13** Program services (from line 44, column (B))**13** **704,469****14** Management and general (from line 44, column (C))**14** **98,533****15** Fundraising (from line 44, column (D))**15****16** Payments to affiliates (attach schedule)**16****17** Total expenses (add lines 13 and 14, column (A))**17** **803,002****18** Excess or (deficit) for the year (subtract line 17 from line 12)**18** **28,120****19** Net assets or fund balances at beginning of year (from line 73, column (A))**19** **44,268****20** Other changes in net assets or fund balances (attach explanation)

See Stmt 1

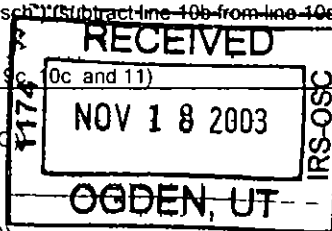
**20** **-348****21** Net assets or fund balances at end of year (combine lines 18, 19, and 20)**21** **72,040**

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2002)

DAA

SCANNED DEC 05 '03



P 23

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )	22				
23 Specific assistance to individuals	23				
24 Benefits paid to or for members	24				
25 Compensation of officers, directors, etc.	25	156,800	108,050	48,750	
26 Other salaries and wages	26	49,363	49,363		
27 Pension plan contributions	27				
28 Other employee benefits	28	12,563	9,930	2,633	
29 Payroll taxes	29	14,192	10,560	3,632	
30 Professional fundraising fees	30				
31 Accounting fees	31	5,547	163	5,384	
32 Legal fees	32				
33 Supplies	33	26,002		26,002	
34 Telephone	34	10,275	8,220	2,055	
35 Postage and shipping	35	6,277	5,022	1,255	
36 Occupancy	36				
37 Equipment rental and maintenance	37				
38 Printing and publications	38				
39 Travel	39	20,044	20,044		
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	737		737	
43 Other expenses not covered above (itemize) a	43a				
b See Statement 2	43b	501,202	493,117	8,085	
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22-43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	803,002	704,469	98,533	0

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

▶ ☐ Yes ☒ No

If "Yes" enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_ (ii) the amount allocated to Program services \$ \_\_\_\_\_

(iii) the amount allocated to Management and general \$ \_\_\_\_\_ and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose?

▶ See Statement 3

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
 (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts but optional for others.)

a FUNDS WERE PROVIDED FOR PLACEMENT OF ADOPTIVE CHILDREN		
(Grants and allocations \$ _____)		704,469
b		
(Grants and allocations \$ _____)		
c		
(Grants and allocations \$ _____)		
d		
(Grants and allocations \$ _____)		
e Other program services (attach schedule)	(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44 column (B) Program services)		704,469

**Part IV Balance Sheets** (See page 24 of the instructions)

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year	(B) End of year
45	Cash - non-interest-bearing	52,885	75,027
46	Savings and temporary cash investments		
47a	Accounts receivable		
b	Less allowance for doubtful accounts		
48a	Pledges receivable		
b	Less allowance for doubtful accounts		
49	Grants receivable		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		
51a	Other notes and loans receivable (attach schedule)		
b	Less allowance for doubtful accounts		
52	Inventories for sale or use		
53	Prepaid expenses and deferred charges		4,539
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		
55a	Investments-land, buildings, and equipment basis		
b	Less accumulated depreciation (attach schedule)		
56	Investments-other (attach schedule)		
57a	Land, buildings, and equipment basis	3,897	
b	Less accumulated depreciation (attach schedule)	1,117	
58	Other assets (describe <input type="checkbox"/> See Stmt 4 )		147
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	52,885	82,493
60	Accounts payable and accrued expenses		683
61	Grants payable		
62	Deferred revenue	6,445	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		
64a	Tax-exempt bond liabilities (attach schedule)		
b	Mortgages and other notes payable (attach schedule)		
65	Other liabilities (describe <input type="checkbox"/> See Stmt 5 )	2,172	9,770
66	<b>Total liabilities</b> (add lines 60 through 65)	8,617	10,453
<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
67	Unrestricted	44,268	72,040
68	Temporarily restricted		
69	Permanently restricted		
<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
70	Capital stock, trust principal, or current funds		
71	Paid-in or capital surplus or land, building, and equipment fund		
72	Retained earnings, endowment, accumulated income, or other funds		
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	44,268	72,040
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	52,885	82,493

Form 990 is available for public inspection and for some people serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes in Part III the organization's programs and accomplishments.

DAA

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per</b>
<b>N/A</b>	<b>Return</b>

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated see page 26 of the instructions )

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule-see page 26 of the instructions.

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**Part VI Other Information (See page 27 of the instructions )**

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes" attach a detailed description of each activity	<b>76</b>	<b>X</b>
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes" attach a conformed copy of the changes	<b>77</b>	<b>X</b>
<b>78a</b> Did the organization have unrelated business gross inc. of \$1,000 or more during the year covered by this return?	<b>78a</b>	<b>X</b>
<b>b</b> If "Yes" has it filed a tax return on Form 990-T for this year?	<b>78b</b>	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes" attach a statement	<b>79</b>	<b>X</b>
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<b>80a</b>	<b>X</b>
<b>b</b> If "Yes" enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b> Enter direct or indirect political expenditures. See line 81 instr	<b>81a</b>	
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>81b</b>	<b>X</b>
<b>82a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<b>82a</b>	<b>X</b>
<b>b</b> If "Yes" you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	<b>82b</b>	
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	<b>X</b>
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	<b>N/A</b>
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	<b>X</b>
<b>b</b> If "Yes" did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	<b>N/A</b>
<b>85</b> 501(c)(4), (5), or (6) organizations <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	<b>N/A</b>
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	<b>85b</b>	<b>N/A</b>
<b>c</b> Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b> Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	<b>85g</b>	<b>N/A</b>
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	<b>N/A</b>
<b>86</b> 501(c)(7) orgs. Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b> Gross receipts included on line 12 for public use of club facilities	<b>86b</b>	
<b>87</b> 501(c)(12) orgs. Enter <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	<b>88</b>	<b>X</b>
<b>89a</b> 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text"/> 0 section 4912 <input type="text"/> 0 section 4955 <input type="text"/> 0		
<b>b</b> 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes" attach a statement explaining each transaction	<b>89b</b>	<b>X</b>
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		<b>0</b>
<b>d</b> Enter Amount of tax on line 89c above reimbursed by the organization		<b>0</b>
<b>90a</b> List the states with which a copy of this return is filed <input type="text"/> <b>FL</b>	<b>90b</b>	<b>3</b>
<b>b</b> Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)		
<b>91</b> The books are in care of <input type="text"/> <b>JERRY HAM</b> Located at <input type="text"/> <b>SARASOTA, FL</b>	Telephone no <input type="text"/> <b>941-342-8189</b> ZIP + 4 <input type="text"/> <b>34241</b>	
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/> <b>92</b>		

Form 990 (2002)

FLORIDA HOME STUDIES AND ADOPTION 65-1107257

Page 6

**Part VII Analysis of Income-Producing Activities (See page 31 of the instructions )**

	Unrelated business income		Excluded by sec 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a HOME STUDY					283,100
b AGENCY FEES					495,779
c POST PLACEMENT FEES					58,075
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					-5,832
102 Gross profit or (loss) from sales of inventory					
103 Other revenue   a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	831,122
105 Total (add line 104, columns (B), (D), and (E))					831,122

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions )**

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions )**

Name, address, and EIN of corporation, partnership, or disregarded entity	(A) Percentage of ownership interest	(B) Nature of activities	(C) Total income	(D) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions )**

(a) Did the organization during the year receive any funds directly or indirectly to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization during the year pay premiums directly or indirectly on a personal benefit contract? ☐ Yes ☒ No

**Note** If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer <i>Susan Henry Ham, LCSW, Director</i>		Date 11/6/03	
<b>Paid Preparer's Use Only</b>	Preparer's signature <i>[Signature]</i>	Date 11/03/03	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Instr. W) 328-46-7491
	Firm's name (or yours if self-employed) address and ZIP + 4	Musco, Marchewka & Co., P.A. 40 North Osprey Avenue, Ste D Sarasota, FL 34236		EIN 59-3687132 Phone 941-366-8711

**SCHEDULE A**  
**(Form 990 or 990-EZ)****Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f) 501(k)

501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions )**

OMB No 1545-0047

**2002**Department of the Treasury  
Internal Revenue Service▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**FLORIDA HOME STUDIES AND ADOPTION  
INC.**

Employer identification number

**65-1107257****Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee ben plans & deferred compensation	(e) Expense account and other allowances
<b>None</b>				
Total number of other employees paid over \$50 000 ▶				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instr List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$ 50 000	(b) Type of service	(c) Compensation
<b>None</b>		
Total number of others receiving over \$50,000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2002



**Part III Statements About Activities** (See page 2 of the instructions )

	Yes	No
1 During the year has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>\$</b> _____ (Must equal amount on line 38, Part VI-A, or line I of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes " must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	<b>X</b>
2 During the year, has the organization either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors officers, creators key employees, or members of their families or with any taxable organization with which any such person is affiliated as an officer, director trustee majority owner or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
a Sale exchange, or leasing of property?	2a	<b>X</b>
b Lending of money or other extension of credit?	2b	<b>X</b>
c Furnishing of goods services or facilities?	2c	<b>X</b>
d Payment of compensation (or payment or reimbursement of exp if more than \$1 000)?	2d	<b>X</b>
e Transfer of any part of its income or assets?	2e	<b>X</b>
3 Does the organization make grants for scholarships, fellowships student loans etc ? (See Note below )	3	<b>X</b>
4 Do you have a section 403(b) annuity plan for your employees?	4	<b>X</b>
<b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 5 of the instructions )The organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5 ☐ A church, convention of churches or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions membership fees and gross receipts from activities related to its charitable etc functions-subject to certain exceptions and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5) or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See page 5 of the instructions )

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10 11, or 12 ) Use cash method of accounting**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable etc. purpose					
<b>18</b> Gross inc. from int. dividends, amounts received from pymt. on securities, loans (section 512(a)(5)), rents, royalties, & unrelated busn. taxable inc. (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revn. levied for the organization's ben. & either paid to it or expended on its behalf					
<b>21</b> The value of serv. or fac. furnished to the org. by a governmental unit without charge. Do not incl. the value of serv. or fac. generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of cap. assets.					
<b>23</b> Total of lines 15 through 22					
<b>24</b> Line 23 minus line 17					
<b>25</b> Enter 1% of line 23					

<b>26 Organizations described on lines 10 or 11</b>	<b>a</b> Enter 2% of amount in column (e), line 24	<b>26a</b>	
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		<b>26b</b>	
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e).		<b>26c</b>	
<b>d</b> Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		<b>26d</b>	
<b>e</b> Public support (line 26c minus line 26d total)		<b>26e</b>	
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))		<b>26f</b>	%

**27 Organizations described on line 12** **a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.

N/A

(2001) (2000) (1999) (1998)

**b** For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records to show the name of, and amount received for each year that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.

N/A

(2001) (2000) (1999) (1998)			
<b>c</b> Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____		<b>27c</b>	
<b>d</b> Add: Line 27a total _____ and line 27b total _____		<b>27d</b>	
<b>e</b> Public support (line 27c total minus line 27d total)		<b>27e</b>	
<b>f</b> Total support for section 509(a)(2) test. Enter amount on line 23, column (e).	<b>27f</b>		
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))		<b>27g</b>	%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		<b>27h</b>	%

**28 Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show for each year the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire (See page 7 of the instructions )****(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions programs and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. (If you need more space, attach a separate statement.)	31		
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and limited control provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>													
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>													
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>													
<b>39</b> Other exempt purpose expenditures	<b>39</b>													
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>													
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table-														
<table border="0"> <tr> <td><b>If the amount on line 40 is-</b></td> <td><b>The lobbying nontaxable amount is-</b></td> </tr> <tr> <td>Not over \$500 000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500 000 but not over \$1 000 000</td> <td>\$100,000 plus 15% of the excess over \$500 000</td> </tr> <tr> <td>Over \$1 000 000 but not over \$1,500 000</td> <td>\$175 000 plus 10% of the excess over \$1 000 000</td> </tr> <tr> <td>Over \$1 500 000 but not over \$17,000 000</td> <td>\$225 000 plus 5% of the excess over \$1,500 000</td> </tr> <tr> <td>Over \$17,000 000</td> <td>\$1 000 000</td> </tr> </table>	<b>If the amount on line 40 is-</b>	<b>The lobbying nontaxable amount is-</b>	Not over \$500 000	20% of the amount on line 40	Over \$500 000 but not over \$1 000 000	\$100,000 plus 15% of the excess over \$500 000	Over \$1 000 000 but not over \$1,500 000	\$175 000 plus 10% of the excess over \$1 000 000	Over \$1 500 000 but not over \$17,000 000	\$225 000 plus 5% of the excess over \$1,500 000	Over \$17,000 000	\$1 000 000	<b>41</b>	
<b>If the amount on line 40 is-</b>	<b>The lobbying nontaxable amount is-</b>													
Not over \$500 000	20% of the amount on line 40													
Over \$500 000 but not over \$1 000 000	\$100,000 plus 15% of the excess over \$500 000													
Over \$1 000 000 but not over \$1,500 000	\$175 000 plus 10% of the excess over \$1 000 000													
Over \$1 500 000 but not over \$17,000 000	\$225 000 plus 5% of the excess over \$1,500 000													
Over \$17,000 000	\$1 000 000													
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>													
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>													
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>													

**Caution** If there is an amount on either line 43 or line 44 you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below

See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instr )

**N/A**

During the year did the organization attempt to influence national, state or local legislation including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (include compensation in expenses reported on lines c through h )
- c** Media advertisements
- d** Mailings to members, legislators or the public
- e** Publications or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs government officials or a legislative body
- h** Rallies, demonstrations seminars conventions speeches lectures or any other means
- i** Total lobbying expenditures (add lines c through h )

Yes	No	Amount

If "Yes" to any of the above also attach a statement giving a detailed description of the lobbying activities

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions )**

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527 relating to political organizations?

**a Transfers from the reporting organization to a noncharitable exempt organization of**

(1) Cash

(iv) Other assets

**b Other transactions**

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

**c Sharing of facilities equipment mailing lists, other assets or paid employees**

d. If the answer to any of the above is "Yes" complete the following schedule. Column (b) should always show the fair market value of the goods, other assets or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets or services received.

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

**52a** Is the organization directly or indirectly affiliated with or related to one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

▶ ☐ Yes ☒ No

b If Yes " complete the following schedule

[illegible]

FLORIDA HOME STUDIES AND ADOPTION  
INC.

65-1107257

	(A)	(B)	(C)	Others	Total
Gross receipts	19,750	0	0	0	19,750
Less contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Gross revenue	19,750	0	0	0	19,750
Less direct expenses	<u>25,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,582</u>
Net income (loss)	<u>-5,832</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-5,832</u>

A) **ADOPTION FAIR**

**B)**

C) \_\_\_\_\_

Others	_____
--------	-------

[illegible]

**Statement 1 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
ASSETS AND LIABILITIES WERE OVERSTATED \ UNDERSTAT ED BY A NET OF \$348	\$ -348
Total	<u>\$ -348</u>

**Federal Statements**

FYE 12/31/2002

**Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt &amp; General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
Expenses				
ADOPTION FEES	313,067	313,067		
ADVERTISING	13,848	11,691	2,157	
AMORTIZATION	49		49	
BANK CHARGES	11,153	10,079	1,074	
DUES AND SUBSCRIPTIONS	2,387		2,387	
INSURANCE	601		601	
SOCIAL WORKERS	151,008	151,008		
TRANSPORTATION	9,089	7,272	1,817	
Total	\$ 501,202	\$ 493,117	\$ 8,085	\$ 0

**Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose**

THE ORGANIZATION FACILITATES AND COORDINATES ADOPTIONS OF  
FOREIGN CHILDREN BY AMERICAN FAMILIES



**Federal Statements****Statement 4 - Form 990, Part IV, Line 58 - Other Assets**

Description	Beginning of Year	End of Year
UNAMORTIZED ORGANIZATIONAL COSTS	\$	\$ 147
Total	\$ 0	\$ 147

**Statement 5 - Form 990, Part IV, Line 65 - Other Liabilities**

Description	Beginning of Year	End of Year
ACCRUED PAYROLL TAXES	\$ 2,172	\$ 4,648
ACCRUED PAYROLL		5,122
Total	\$ 2,172	\$ 9,770

